

ABSTRACT OF THE DISCLOSURE

The present invention provides a low melting point tin salt of aliphatic monocarboxylic acid obtained by a process comprising, reacting an aliphatic monocarboxylic acid having 4 to 30 carbon atoms or its salt and an inorganic tin compound so as to prepare a tin salt of aliphatic monocarboxylic acid, and bringing the tin salt in contact with an oxygen supplying substance.